



ఆంధ్రప్రదేశ్ రాజ పత్రము
THE ANDHRA PRADESH GAZETTE
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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

ANDHRA PRADESH VALUE ADDED TAX ACT 2005 & RULES, 2005(APVAT ACT) -
OFFICERS OF ANDHRA PRADESH STATE DIRECTORATE OF REVENUE
INTELLIGENCE (APSDRI) - CONFERRING POWERS UNDER THE ACT.

[G.O.Ms.No.261, Revenue (Commercial Taxes-II), 10th September, 2020.]

NOTIFICATION

In exercise of the powers conferred under Section 3-A of the Andhra Pradesh Value Added Tax Act, 2005 (Act No. 5 of 2005), the Government of Andhra Pradesh hereby appoints the officers in the Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI) as specified in column (2) of the Table below, as officers of the Commercial Tax Department as specified in column (3) of the Table below, and invests them with the powers of gathering intelligence and collecting information under Section 64 of the Andhra Pradesh Value Added Tax Act, 2005 and rules made there under. The powers so conferred shall be exercised throughout the territory of the state of Andhra Pradesh concurrently with the officers of the corresponding rank in the Commercial Taxes Department as specified in Column (3) of the table.

Sl.No. (1)	Officer in APSDRI (2)	Officers of AP VAT Act, whose powers are to be exercised (3)
1	Joint Director	Deputy Commissioner of Commercial Taxes
2	Deputy Director	Assistant Commissioner of Commercial Taxes
3	Assistant Director	Commercial Tax Officer
4	Senior Intelligence Officer	Deputy Commercial Tax Officer
5	Intelligence Officer	Assistant Commercial Tax Officer

In case, the officers of APSDRI on examination and analysis of the information and intelligence gathered by them make out a case of tax avoidance or tax evasion, they are empowered to exercise the powers under sections 43 and 63 of the APVAT Act, 2005 with the prior permission of the Commissioner of Commercial Taxes on case to case basis. The observations and findings of the APSDRI there on along with the relevant record if any shall be transmitted to the Commissioner of Commercial Taxes for initiating further action of assessment and recovery of taxes.

Dr. RAJAT BHARGAVA,
Special Chief Secretary to Government.

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